

MAR 13 2015

SENATE RESOLUTION

REQUESTING THE GOVERNOR AND THE DEPARTMENT OF BUDGET AND FINANCE
TO INCLUDE ADDITIONAL INFORMATION IN THE SIX-YEAR PROGRAM
AND FINANCIAL PLAN AND VARIANCE REPORT.

1 WHEREAS, pursuant to section 37-67, Hawaii Revised
2 Statutes, the Department of Budget and Finance assists the
3 Governor in the preparation, explanation, and administration of
4 the proposed six-year program and financial plan, variance plan,
5 and state budget; and

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7 WHEREAS, the Legislature believes the reporting of
8 additional information in the six-year program and financial
9 plan, variance report, and state budget promotes more
10 responsible and sound budgeting practices; and

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12 WHEREAS, the inclusion of more information in budget
13 documents improves the Legislature's decision-making
14 capabilities; and

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16 WHEREAS, increased accessibility to additional information
17 would allow the State to act in a more fiscally prudent manner
18 and assist in determining realistic expectations for service
19 levels; now, therefore,

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21 BE IT RESOLVED by the Senate of the Twenty-eighth
22 Legislature of the State of Hawaii, Regular Session of 2015,
23 that the Governor and the Department of Budget and Finance are
24 requested to include the following information in the six-year
25 program and financial plan submitted to the Legislature prior to
26 the Regular Session of 2017:

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28 (1) Efficiency measures;

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30 (2) Projected annual debt service for bonds used or
31 planned to be used to finance capital improvement
32 projects;



- (3) Estimated operating costs of proposed capital improvements;
- (4) Deferred maintenance costs of state-owned buildings, facilities, and other improvements;
- (5) Tax expenditures;
- (6) Pension liability; and
- (7) Other post-employment benefits liability; and

BE IT FURTHER RESOLVED that the Governor and the Department of Budget and Finance are requested to include the following in the variance report required under section 37-75, Hawaii Revised Statutes, and submitted to the Legislature prior to the Regular Session of 2017:

- (1) A comparison of budgeted expenditures and program measures for the last completed fiscal year with actual expenditures and program measures for the last completed fiscal year; and
- (2) A comparison of budgeted and actual expenditures and program measures for the last completed fiscal year with the corresponding information for the immediately preceding fiscal year; and

BE IT FURTHER RESOLVED that certified copies of this Resolution be transmitted to the Governor and the Director of Finance.

OFFERED BY: _____

